

**REMARKS**

This is in response to the Office Action dated February 15, 2006. Claims 7, 11, 18-19, 25-32 and 34 have been canceled. New dependent claims 35-43 have been added. Thus, claims 1-6, 8-10, 12-17, 20-24, 33 and 35-43 are now pending.

Applicant notes with appreciation the Examiner's allowance of claims 10 and 21. New dependent claims 35-43 are dependent on allowed claims 10 and/or 21. Claims 23 and 33 are also dependent on claim 21. Thus, claims 10, 21, 23, 33 and 35-43 are now in condition for allowance.

Applicant also notes with appreciation the Examiner's indication on pages 4-5 of the Office Action that claim 22 contains allowable subject matter. The Section 112 issue as to claim 22 has been addressed and rendered moot by the changes to claim 22 herein. Thus, claim 22 is now in condition for allowance.

The Section 112 issues raised in sections 2-5 of the Office Action with respect to claims 22 and 33 have been addressed and rendered moot by the changes to claims 22 and 33 herein. These claims are both in condition for allowance, because of the Examiner's indication that claim 22 contains allowable subject matter and the fact that claim 33 depends from allowed claim 21.

In the Reasons for Allowance in Section 10 of the Office Action, the Examiner stated that "the prior art fails to teach or suggest the limitation that the 'IR reflecting layer is sandwiched between and contacting each of a layer [sic] comprising an oxide of nickel and/or an oxide of chrome and a layer comprising zinc oxide'." At least this allowable subject matter has been added to independent claims 1, 8 and 12. Thus, independent claims 1, 8 and 12 are also in condition for allowance given the Examiner's indication of allowable subject matter.

WANG et al.  
Appl. No. 10/608,560  
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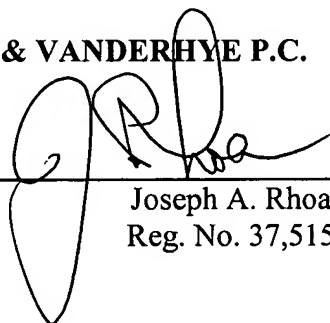
Furthermore, it is noted that Hartig also fails to disclose or suggest "a contact layer comprising an oxide of at least *Ni* provided between the IR reflecting layer and the overcoat" as recited in claim 1.

Accordingly, all claims are now in condition for allowance. If any minor matter remains to be resolved, the Examiner is invited to telephone the undersigned with regard to the same.

Respectfully submitted,

**NIXON & VANDERHYTE P.C.**

By: \_\_\_\_\_

A handwritten signature in black ink, appearing to read 'JAR', is written over a horizontal line.

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